

**ORDER OF CLARIFICATION MADE BY SHRI RAMENDRA JAKHU,
FINANCIAL COMMISSIONER & PRINCIPAL SECRETARY,
GOVERNMENT OF HARYANA, EXCISE AND TAXATION
DEPARTMENT UNDER SECTION 56(3) OF THE
HARYANA VALUE ADDED TAX ACT, 2003**

Queriest : M/s Sarvodaya Wood Products Khujari Road, Yamuna Nagar

The queriest M/s Sarvodaya Wood Products Khujari Road, Yamuna Nagar holding TIN No. 06361613449 has sought clarification under section 56(3) of the Haryana VAT Act regarding levy of VAT on buckle (chhilka) of Eucalyptus purchased by them from unregistered dealers, chipped in their machines and subsequently sold for use as boiler fuel (fire wood) to various manufacturers for consumption as fuel. Vide entry No. 21 of Schedule B attached to the Haryana VAT Act **fire wood and wood charcoal** are exempt from levy of VAT. Since Eucalyptus buckle (bark) chipped and sold by the applicant is used by the manufacturers as boiler fuels, there is no any other use of this chipped Eucalyptus buckle, the same is covered under entry 21 of schedule B explained above viz fire wood and wood charcoal and hence exempt from levy of VAT under the Haryana VAT Act. The matter is clarified accordingly.

Place : Chandigarh
Dated : 29.01.08

(RAMENDRA JAKHU)
Financial Commissioner & Principal Secretary
to Govt. of Haryana, Excise and Taxation Department.

Issued vide letter No. 866-868/ST-I, Dated 01-02-08